



Trustees' Financial Summary

FY2015-16

Submit ID: 0005-51601128

**** Recalculated ****

01 Beaverhead County

0005 Dillon Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Dalene Hahnkamp **Phone #:** (406) 683-4311

(Signature)

(Date)

Chair, Board of Trustees: Jed Petersen

(Signature)

(Date)

County Superintendant Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
077	IDEA Part B (Trans from Coop)	FEDERAL	39-9703-77-13	84.027A
114	Alley Easement	LOCAL		
115	Retiree Insurance Premiums	LOCAL		
156	Spanish Club	LOCAL		
179	IDEA Preschool (Trans from Coop)	FEDERAL	39-9703-79-13	84.173A
255	Gifted and Talented	STATE	01-005-13-13	State
256	Gifted and Talented	STATE	01-005-13-13	State
293	Lease/Head Start	LOCAL	None	
306	Title I Improving Basic Programs	FEDERAL	01-0005-31-13	84.010A
325	Title I, Part A, Improving Basic Programs	FEDERAL	01-0005-31-13	84.010A
335	Medicaid	STATE	None	State
336	CSCT-Medicaid	STATE	None	
403	Title I, Part C, Migrant Ed	FEDERAL	01-005-36-13	84.011A
428	State OTO FullTime Kindergarten Startup	STATE		state
436	Title II Part A	FEDERAL	01-0005-14-13	84.367
465	Academic Achievement Awards	FEDERAL		84.010
648	State OTO Capital Invest & Deferred Maintenance	STATE		state
650	State OTO Indian Education for All	STATE		state

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	530,883.14	36,325.29	67,116.99	52,512.92
02	Taxes Receivable - Real and Personal (120-149)	75,230.93	8,337.55	35.61	
03	Taxes Receivable - Protested (150-159)	75,395.25	4,663.24	393.38	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	19,505.26			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	701,014.58	49,326.08	67,545.98	52,512.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	150,626.18	13,000.79	428.99	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	19,505.26			
38	Reserve for Encumbrances (953)	48,876.92	5,075.11		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	482,006.22	31,250.18	67,116.99	52,512.92
52	TOTAL FUND BALANCE/EQUITY	550,388.40	36,325.29	67,116.99	52,512.92
53	TOTAL LIABILITIES AND FUND BALANCE	701,014.58	49,326.08	67,545.98	52,512.92

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		208,021.92	55,517.05	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			9,269.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		208,021.92	64,786.05	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		208,021.92	64,786.05	
52	TOTAL FUND BALANCE/EQUITY		208,021.92	64,786.05	
53	TOTAL LIABILITIES AND FUND BALANCE		208,021.92	64,786.05	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				13,580.86
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				13,580.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				13,580.86
52	TOTAL FUND BALANCE/EQUITY				13,580.86
53	TOTAL LIABILITIES AND FUND BALANCE				13,580.86

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,080.27	112,641.88		104,772.08
02	Taxes Receivable - Real and Personal (120-149)	2,840.15			35,663.66
03	Taxes Receivable - Protested (150-159)	2,873.73			14,425.55
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,794.15	112,641.88		154,861.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,713.88			50,089.21
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	7,707.72			7,110.89
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,372.55	112,641.88		97,661.19
52	TOTAL FUND BALANCE/EQUITY	12,080.27	112,641.88		104,772.08
53	TOTAL LIABILITIES AND FUND BALANCE	17,794.15	112,641.88		154,861.29

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,160.10			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	115,160.10			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	115,160.10			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	115,160.10			
53	TOTAL LIABILITIES AND FUND BALANCE	115,160.10			

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			41,162.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			41,162.17	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			41,162.17	
52	TOTAL FUND BALANCE/EQUITY			41,162.17	
53	TOTAL LIABILITIES AND FUND BALANCE			41,162.17	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	185,423.49	116,289.54		31,010.65
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	185,423.49	116,289.54		31,010.65
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	185,423.49	116,289.54		31,010.65
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	185,423.49	116,289.54		31,010.65
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	185,423.49	116,289.54		31,010.65



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,307,700.04	1,335,335.10
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,884.69	5,780.84
	1510 Interest Earnings	115.41	92.06
	3110 Direct State Aid	1,816,111.38	1,850,430.39
	3111 Quality Educator	153,651.42	157,984.75
	3112 At Risk Student	20,477.17	21,195.52
	3113 Indian Education For All	14,504.40	14,678.64
	3114 American Indian Achievement Gap	4,600.00	5,125.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	163,101.21	163,652.87
	3116 Data For Achievement	10,665.00	14,060.00
	3118 Natural Resource Development	12,941.92	20,774.03
	3120 State Guaranteed Tax Base Aid	661,499.80	667,660.56
	3444 State School Block Grant	400,500.56	400,500.56
	3446 SB96 Block Grant Reimbursement	21,677.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,594,430.49	4,657,270.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	2,269,622.92	2,263,453.09	
			2XX Personal Services - Employee Benefits	298,984.35	292,584.88	
			4XX Purchased Property Services	1,818.83	0.00	
			5XX Other Purchased Services	3,396.32	23,504.90	
			6XX Supplies and Materials	147,547.28	140,006.63	
			8XX Other Expenditures	10,261.69	3,684.00	
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services	168.00	0.00	
			5XX Other Purchased Services	294.08	0.00	
		221X	Improvement of Instruction Services			
			1XX Personal Services - Salaries	120,926.04	126,319.00	
			2XX Personal Services - Employee Benefits	12,619.75	9,865.32	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	89,889.00	92,688.00	
			2XX Personal Services - Employee Benefits	549.93	617.40	
			6XX Supplies and Materials	7,472.72	4,966.94	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	128,037.67	134,944.07	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	18,341.94	20,700.20	
			5XX Other Purchased Services	4,395.35	1,589.07	
			810 Dues and Fees	672.00	675.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	233,747.92	242,389.25	
			2XX Personal Services - Employee Benefits	38,509.05	61,618.39	
			5XX Other Purchased Services	1,746.34	911.54	
			6XX Supplies and Materials	76.50	0.00	
			810 Dues and Fees	905.00	905.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	120,296.26	118,037.04	
			2XX Personal Services - Employee Benefits	17,115.49	19,610.48	
			3XX Purchased Professional and Technical Services	10,629.01	15,637.80	
			5XX Other Purchased Services	33,975.17	69,659.34	
			6XX Supplies and Materials	814.34	834.74	
			810 Dues and Fees	25,824.85	18,451.45	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	182,906.55	173,694.11	
			2XX Personal Services - Employee Benefits	24,578.20	23,331.80	
			3XX Purchased Professional and Technical Services	31,575.28	38,971.62	
			4XX Purchased Property Services	148,663.99	158,140.71	
			6XX Supplies and Materials	24,950.44	40,106.25	
			7XX Property and Equipment Acquisition	48,563.28	3,200.00	
		280	Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	374,423.72	390,947.64	
			2XX Personal Services - Employee Benefits	65,107.77	76,033.35	
			3XX Purchased Professional and Technical Services	30,512.05	23,925.05	
			6XX Supplies and Materials	10,172.09	6,234.93	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	28,249.46	37,800.00	
			2XX Personal Services - Employee Benefits	5,522.95	7,291.24	
		910	Food Services			
		31XX	Food Services			
			8XX Other Expenditures	0.00	2,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,573,863.58</u>	<u>4,645,330.23</u>	



Trustees' Financial Summary

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01 Beaverhead County

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	525,360.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,657,270.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,645,330.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year 19,505.26 Less Last Year 12,510.60 (4a)	6,994.66	
Increase/Decrease of Reserve for Encumbrances		
This Year 48,876.92 Less Last Year 42,783.65 (4b)	6,093.27	
	13,087.93	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	550,388.40	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	122,489.32	156,723.58
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	423.55
	1510 Interest Earnings	98.89	25.58
	3444 State School Block Grant	10,989.59	10,989.59
	3446 SB96 Block Grant Reimbursement	1,641.63	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>135,219.43</u>	<u>168,162.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		9,021.67	9,166.67
		2XX Personal Services - Employee Benefits		136.63	2,589.54
	25XX Support Services - Business				
		1XX Personal Services - Salaries		3,750.00	4,299.00
		2XX Personal Services - Employee Benefits		25.11	123.40
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		3,833.33	3,960.42
		2XX Personal Services - Employee Benefits		260.77	281.58
		6XX Supplies and Materials		859.95	1,134.49
		7XX Property and Equipment Acquisition		79,693.16	51,664.66
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		8,231.87	8,532.69
		2XX Personal Services - Employee Benefits		205.02	3,800.96
		4XX Purchased Property Services		970.85	5,529.99
		5XX Other Purchased Services		39,921.15	76,883.58
		6XX Supplies and Materials		317.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>147,227.48</u>	<u>167,966.98</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					43,794.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					168,162.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					167,966.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,075.11	Less Last Year	12,740.00	(4b)	-7,664.89	
					-7,664.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,325.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	25.07	148.60
	1510 Interest Earnings	89.59	89.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		114.66	237.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance						66,879.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						237.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						67,116.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	117,236.98	120,134.09
	3220 State Food Services Match	25,611.12	71,603.77
	4550 Federal Child Nutrition	133,345.17	118,060.31
	4555 School Foods Summer Program - 10.559	0.00	15,421.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		276,193.27	325,219.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	118,160.50	126,908.03
			2XX Personal Services - Employee Benefits	33,767.08	37,426.86
			3XX Purchased Professional and Technical Services	0.00	965.79
			4XX Purchased Property Services	268.10	8,253.01
			5XX Other Purchased Services	12,984.29	12,812.52
			6XX Supplies and Materials	102,679.11	127,962.77
			7XX Property and Equipment Acquisition	0.00	163.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				267,859.08	314,492.28

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						41,785.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						325,219.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						314,492.28 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						52,512.92 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	88.82	34.73
	2240 County Retirement Distribution	524,527.70	673,052.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>524,616.52</u>	<u>673,086.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	388,332.33	358,133.75
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	19,286.67	20,333.42
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	14,724.00	15,265.69
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	21,552.12	22,450.38
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	36,829.83	38,746.66
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	22,551.02	19,300.82
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	26,273.57	25,675.41
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	351.59	347.91
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	57,565.00	58,761.65
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	4,337.08	5,851.94
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	15,479.52	15,067.60
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	14,216.55	15,561.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>621,499.28</u>	<u>595,496.35</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					130,431.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					673,086.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					595,496.35	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					208,021.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
077 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	152,201.00
179 IDEA Preschool (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	7,328.00
255 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	61.00
256 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	970.00
306 Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	149,922.00
325 Title I, Part A, Improving Basic Programs		
	1900 Other Revenue from Local Sources	12.95
	4200 Title I, Part A, Improving Basic Programs	6,480.00
335 Medicaid		
	3354 Medicaid - Speech Therapy	32,509.85
336 CSCT-Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	520,986.29
436 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	65,762.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>936,233.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
077 IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
			1XX Personal Services - Salaries	90,965.02
			2XX Personal Services - Employee Benefits	24,797.48
		21XX Support Services - Students		
			1XX Personal Services - Salaries	27,000.00
			2XX Personal Services - Employee Benefits	9,438.50
			077 Subtotal	<u>152,201.00</u>
156 Spanish Club				
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
			5XX Other Purchased Services	715.64
			156 Subtotal	<u>715.64</u>



Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
179	IDEA Preschool (Trans from Coop)				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,185.68
			2XX Personal Services - Employee Benefits		1,142.32
			179 Subtotal		7,328.00
256	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			6XX Supplies and Materials		1,184.92
			256 Subtotal		1,184.92
306	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		92,767.14
			2XX Personal Services - Employee Benefits		39,827.50
			3XX Purchased Professional and Technical Services		8,000.00
			5XX Other Purchased Services		5,889.67
			6XX Supplies and Materials		2,667.45
			306 Subtotal		149,151.76
335	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		197.97
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,032.74
			5XX Other Purchased Services		1,586.32
			6XX Supplies and Materials		2,453.34
			335 Subtotal		7,270.37
336	CSCT-Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		548,737.20
			5XX Other Purchased Services		1,360.00
			336 Subtotal		550,097.20
436	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		55,026.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		10,735.75
			436 Subtotal		65,762.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					933,710.89

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					68,804.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					936,233.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					933,710.89 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	6,540.79	(4b)	-6,540.79
					-6,540.79 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					64,786.05 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
077 IDEA Part B (Trans from Coop)	152,201.00	152,201.00	0.00
156 Spanish Club	0.00	715.64	-715.64
179 IDEA Preschool (Trans from Coop)	7,328.00	7,328.00	0.00
255 Gifted and Talented	61.00	0.00	61.00
256 Gifted and Talented	970.00	1,184.92	-214.92
306 Title I Improving Basic Programs	149,922.00	149,151.76	770.24
325 Title I, Part A, Improving Basic Programs	6,492.95	0.00	6,492.95
335 Medicaid	32,509.85	7,270.37	25,239.48
336 CSCT-Medicaid	520,986.29	550,097.20	-29,110.91
436 Title II Part A	65,762.00	65,762.00	0.00
Total	936,233.09	933,710.89	2,522.20



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	50,676.17	50,278.39
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	222.64
	1900 Other Revenue from Local Sources	0.00	5.00
	3281 State Technology Aid	4,301.80	4,239.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,977.97	54,745.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	225.00	9,248.38
			4XX	Purchased Property Services	11,544.00	21,838.58
			5XX	Other Purchased Services	335.54	734.39
			6XX	Supplies and Materials	32,149.26	29,716.36
			810	Dues and Fees	160.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,413.80	61,787.71	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						13,261.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,745.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						61,787.71 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	7,707.72	Less Last Year	1,847.00	(4b)	5,860.72
						5,860.72 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,080.27 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.09	5.08
	1900 Other Revenue from Local Sources	8,625.64	2,708.24
	1920 Contributions/Donations from Private Sources	0.00	6,400.00
	1925 Innovative Education Payment	0.00	13.29
	3445 State Combined Fund School Block Grant	33,022.71	33,022.71
	3447 SB96 Combined Block Grant Reimbursement	11,015.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,668.67	42,149.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	1,435.96	0.00
			4XX Purchased Property Services	0.00	1,075.00
			6XX Supplies and Materials	13,506.46	1,328.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,942.42	2,403.52

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	85,439.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,149.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,403.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 12,543.00 (4b)	-12,543.00	
	-12,543.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	112,641.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	608,409.07	677,386.13
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,850.62
	3120 State Guaranteed Tax Base Aid	64,903.85	41,472.93
	4100 Federal Miscellaneous Grants - Direct from Feds	204,858.39	200,027.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		878,171.31	920,737.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
		830 Special Assessments		16,509.67	14,221.78
		840 Principal On Debt		395,000.00	405,000.00
		850 Interest on Debt		491,090.52	476,937.66
		860 Agent Fees/Issuance Costs		0.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				902,600.19	896,709.44

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	73,633.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	920,737.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	896,709.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	7,110.89	
Less Last Year	0.00	(4b)
	7,110.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,772.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	55,286.13	49,280.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,286.13</u>	<u>49,280.05</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	72,730.70	45,504.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>72,730.70</u>	<u>45,504.83</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	37,386.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,280.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	45,504.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	41,162.17	(5)

Trustees' Financial Summary

FY2015-16

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01 Beaverhead County

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	93,583.56	112,057.64
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	66,845.40	90,965.02
XX	457 1XXX 112	Certified Teacher Staff Salaries	4,804.91	6,185.68
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,181,224.29	2,157,438.43
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,738.15	59,435.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	757.01	2,961.82
XX	XXX 26XX 41X	Energy Utility Services	100,011.20	111,046.05
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	105,084.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	105,084.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	35,028.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	151,320.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	542,232.21
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0005-51601128

**** Recalculated ****

01 Beaverhead County

0005 Dillon Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	390,947.64	0.00	0.00	0.00	0.00
280	1XXX	2XX	76,033.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	23,925.05	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	6,234.93	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	37,800.00	0.00	0.00	0.00	0.00
280	21XX	2XX	7,291.24	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			542,232.21	0.00	0.00	0.00	0.00

542,232.21

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

01 Beaverhead County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	72,500.00	0.00	0.00	0.00	72,500.00
Land Improvements	1,040,831.34	0.00	15,140.00	0.00	1,055,971.34
Buildings	11,524,610.62	0.00	75,818.00	0.00	11,600,428.62
Machinery and Equipment	315,231.74	0.00	6,900.51	0.00	322,132.25
Totals at Historical Cost	12,953,173.70	0.00	97,858.51	0.00	13,051,032.21
Depreciation					
Improvement Accum	407,861.32	0.00	41,764.43	0.00	449,625.75
Building Accum	1,885,017.28	0.00	225,555.67	0.00	2,110,572.95
Machinery and Equipment Accum	207,984.99	0.00	16,294.20	0.00	224,279.19
Total Accumulated Depreciation	2,500,863.59	0.00	283,614.30	0.00	2,784,477.89
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	10,452,310.11	0.00	-185,755.79	0.00	10,266,554.32

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	26,922.98	0.00	0.00
Operations and Maintenance (26XX)	48,363.02	0.00	0.00
Food Service (31XX)	395.31	0.00	0.00
 Total Depreciation for FY2016	 75,681.31	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0005-51601128

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01 Beaverhead County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	388,000.00	6,961.00	0.00	0.00	394,961.00	118,488.30	276,472.70
Special Improvements (SIDs)	443,095.94	0.00	42,438.15	0.00	400,657.79	43,696.00	356,961.79
Other Post Employment Benefits	571,254.00	89,883.00	0.00	0.00	661,137.00	0.00	661,137.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,402,349.94	96,844.00	42,438.15	0.00	1,456,755.79	162,184.30	1,294,571.49
Bond(s)							
12/28/2010	8,080,000.00	0.00	8,080,000.00	0.00	7,675,000.00	0.00	7,675,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	8,080,000.00	0.00	8,080,000.00	0.00	7,675,000.00	0.00	7,675,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0005-51601128

**** Recalculated ****

01 Beaverhead County

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	425,672.65	19,767.50	0.00	445,440.15
Net Pension - TRS	3,887,983.00	469,630.00	0.00	4,357,613.00